

SIKKIM
GOVERNMENT  **GAZETTE**

**EXTRAORDINARY
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No. 302

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION**

No: Gos/CTD/2012-13/12-A1(54)/103

Dated:17.06.2013

NOTIFICATION

In exercise of powers conferred by Section 97 of the Sikkim Value Added Tax Act, 2005; Section 28 of the Sikkim Sales Tax Act, 1983; Section 22 of the Sikkim Ecology Fund & Environment Cess Act, 2005; Section 13 (3) of the Central Sales Tax Act, 1956; Section 11 of the Sikkim Transport Infrastructure Development Fund Act, 2004 and Section 34 of the Sikkim Tax on Professions, Trades, Callings and Employments Act, 2006 the State Government hereby prescribes that from 01st October 2013 all the dealers (registered or not) shall make the payment of tax and cess including penalty, interest, fees and any other charges payable under the aforesaid Acts online through the designated banks. The existing modes of payment by cash deposit at the State Bank of Sikkim and drawing of cheque/demand draft shall not be acceptable from the given date.

However, the existing modes of payment shall continue to be available after 30th September 2013 for following categories of payers:

- (a) Cash deposit at the State Bank of Sikkim shall continue for the members of general public for deposit of fees and other charges.
- (b) Drawing of cheque shall continue for the paying authorities of Central/State Government, or any other organization deducting tax at source for remittance of amount deducted as tax at source.

**Secretary to the Government of Sikkim
Finance, Revenue & Expenditure Department
File No: Gos/CTD/2012-13/12-A1(54)**